



Trustees' Financial Summary

FY2015-16

Submit ID: 0804-59701128

45 Sanders County

0804 Thompson Falls Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Rita Heuschman **Phone #:** (406) 827-3323

(Signature)

(Date)

Chair, Board of Trustees: Mindi Wilson

(Signature)

(Date)

County Superintendant Carol Turk

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
115	Local	LOCAL	na	na
125	Medicaid	STATE	na	State
135	Miscellaneous State Grant	STATE	IEFA	State
145	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
150	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
155	Title I - Schoolwide	FEDERAL		Federal
175	Title IV, Part B, 21st Century	FEDERAL		84.287

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	194,939.35	92,721.08		22,221.00
02	Taxes Receivable - Real and Personal (120-149)	19,337.43	7,696.63		
03	Taxes Receivable - Protested (150-159)	198.98	56.20		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	214,475.76	100,473.91		22,221.00
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	1,475.50	1,279.00		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	1,475.50	1,279.00		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	19,536.41	7,752.83		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	193,463.85	91,442.08		22,221.00
52	TOTAL FUND BALANCE/EQUITY	193,463.85	91,442.08		22,221.00
53	TOTAL LIABILITIES AND FUND BALANCE	214,475.76	100,473.91		22,221.00

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	957.24	118,425.30	1,392.49	26,832.20
02	Taxes Receivable - Real and Personal (120-149)	965.85			302.67
03	Taxes Receivable - Protested (150-159)	7.99			3.31
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			49,118.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,931.08	118,425.30	50,510.49	27,138.18
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	0.01		34,534.00	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	0.01		34,534.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	973.84			305.98
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	957.23	118,425.30	15,976.49	26,832.20
52	TOTAL FUND BALANCE/EQUITY	957.23	118,425.30	15,976.49	26,832.20
53	TOTAL LIABILITIES AND FUND BALANCE	1,931.08	118,425.30	50,510.49	27,138.18

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				18,031.04
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				18,031.04
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				18,031.04
52	TOTAL FUND BALANCE/EQUITY				18,031.04
53	TOTAL LIABILITIES AND FUND BALANCE				18,031.04

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,421.25			(193.09)
02	Taxes Receivable - Real and Personal (120-149)	1,305.14			1,019.77
03	Taxes Receivable - Protested (150-159)	8.02			12.78
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	16,734.41			839.46
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,313.16			1,032.55
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	15,421.25			(193.09)
52	TOTAL FUND BALANCE/EQUITY	15,421.25			(193.09)
53	TOTAL LIABILITIES AND FUND BALANCE	16,734.41			839.46

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		684,961.40	40,933.83	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		684,961.40	40,933.83	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		684,961.40	40,933.83	
52	TOTAL FUND BALANCE/EQUITY		684,961.40	40,933.83	
53	TOTAL LIABILITIES AND FUND BALANCE		684,961.40	40,933.83	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	173,395.33	59,169.34		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	173,395.33	59,169.34		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	173,395.33	59,169.34		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	173,395.33	59,169.34		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	173,395.33	59,169.34		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	741,921.95	722,089.44
1190	Penalties and Interest on Taxes	3,603.48	1,646.00
1510	Interest Earnings	619.17	594.53
1900	Other Revenue from Local Sources	0.00	1,431.16
3110	Direct State Aid	796,713.49	800,773.81
3111	Quality Educator	78,599.20	79,736.38
3112	At Risk Student	18,409.75	18,073.25
3113	Indian Education For All	6,079.20	5,992.56
3114	American Indian Achievement Gap	6,800.00	4,920.00
3115	State Spec Ed Allowable Cost Pymt to Districts	61,299.98	62,448.87
3116	Data For Achievement	4,470.00	5,740.00
3118	Natural Resource Development	5,677.51	8,989.97
3120	State Guaranteed Tax Base Aid	81,385.56	73,237.56
3444	State School Block Grant	255,066.99	255,066.99
3445	State Combined Fund School Block Grant	6,228.22	6,228.22
3446	SB96 Block Grant Reimbursement	3,300.02	0.00
3447	SB96 Combined Block Grant Reimbursement	674.13	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,070,848.65	2,046,968.74

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	816,849.25	786,271.33
			2XX Personal Services - Employee Benefits	165,371.32	173,959.90
			3XX Purchased Professional and Technical Services	9,177.98	7,756.19
			4XX Purchased Property Services	0.00	473.42
			5XX Other Purchased Services	413.22	4,674.75
			6XX Supplies and Materials	50,388.66	50,457.26
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	55,910.00	54,341.22
			2XX Personal Services - Employee Benefits	6,485.18	5,527.36
			3XX Purchased Professional and Technical Services	2,031.80	0.00
			6XX Supplies and Materials	4,343.07	1,968.90
		222X	Educational Media Services		
			1XX Personal Services - Salaries	34,376.61	29,925.00
			2XX Personal Services - Employee Benefits	2,509.53	3,294.06
			3XX Purchased Professional and Technical Services	1,251.85	1,342.34

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	5,214.30	4,121.24
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	49,416.00	35,980.44
			2XX Personal Services - Employee Benefits	302.40	253.68
			3XX Purchased Professional and Technical Services	17,460.63	29,688.00
			5XX Other Purchased Services	16,248.83	16,982.89
			6XX Supplies and Materials	1,422.65	862.88
			810 Dues and Fees	2,904.00	3,000.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	110,061.20	106,229.55
			2XX Personal Services - Employee Benefits	40,482.50	39,038.24
			5XX Other Purchased Services	75.00	142.87
			6XX Supplies and Materials	9,310.74	3,052.91
			810 Dues and Fees	425.00	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	33,455.09	41,340.46
			2XX Personal Services - Employee Benefits	5,426.61	7,128.10
			3XX Purchased Professional and Technical Services	1,558.99	440.00
			5XX Other Purchased Services	18,641.13	28,367.66
			6XX Supplies and Materials	2,352.66	3,701.46
			810 Dues and Fees	150.00	150.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	120,110.43	101,908.52
			2XX Personal Services - Employee Benefits	32,395.62	32,877.27
			3XX Purchased Professional and Technical Services	751.00	0.00
			4XX Purchased Property Services	63,350.87	79,020.18
			5XX Other Purchased Services	250.00	46.33
			6XX Supplies and Materials	76,240.84	60,711.90
			8XX Other Expenditures	35.00	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	16,105.00
280	Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	99,393.33	135,578.54
			2XX Personal Services - Employee Benefits	11,910.42	16,160.25
			6XX Supplies and Materials	278.94	724.30
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	3,927.50	3,808.50
316	Data For Achievement				
	25XX Support Services - Business				
			6XX Supplies and Materials	4,470.00	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	365 Indian Education for All - OTO & Ongoing					
		1XXX Instruction				
			3XX Purchased Professional and Technical Services	333.99	0.00	
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	33.36	
	420 Title I, Part A, Improving Basic Programs					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	18,419.23	
		24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits	0.00	3,153.24	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	0.00	1,425.00	
			2XX Personal Services - Employee Benefits	0.00	5.00	
			3XX Purchased Professional and Technical Services	560.00	0.00	
			5XX Other Purchased Services	6,367.76	4,869.15	
			6XX Supplies and Materials	2,839.94	201.00	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	24,324.00	24,204.00	
			2XX Personal Services - Employee Benefits	129.83	141.69	
			3XX Purchased Professional and Technical Services	1,995.00	0.00	
			5XX Other Purchased Services	7,223.69	7,822.67	
			6XX Supplies and Materials	2,572.38	2,970.18	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	16,755.88	22,781.50	
			5XX Other Purchased Services	505.93	671.26	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	90,000.00	75,637.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,030,738.55</u>	<u>2,049,747.18</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					196,242.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,046,968.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,049,747.18	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					193,463.85	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	326,011.31	300,262.77
	1190 Penalties and Interest on Taxes	1,506.92	710.94
	1510 Interest Earnings	230.12	176.21
	2220 County On-Schedule Trans Reimb	62,864.00	62,864.00
	3210 State On-Schedule Trans Reimb	62,864.00	62,864.00
	3444 State School Block Grant	22,331.91	22,331.91
	3446 SB96 Block Grant Reimbursement	1,387.27	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>477,195.53</u>	<u>449,209.83</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	7,242.00	7,369.56
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	11,390.04	11,617.80
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	8,907.96	8,943.08
		27XX	Student Transportation Services		
			4XX Purchased Property Services	1,183.00	0.00
			5XX Other Purchased Services	338,703.63	339,534.60
			6XX Supplies and Materials	33,546.24	24,704.32
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	<u>50,000.00</u>	<u>69,900.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>450,972.87</u>	<u>462,069.36</u>



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					104,301.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					449,209.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					462,069.36	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					91,442.08	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	28.67	38.12
	1611 National School Lunch Program	19,536.41	20,378.66
	1612 School Breakfast Program	1,980.45	2,528.40
	1623 Milk Sales	938.50	1,961.80
	1632 Daily Adult Sales	11,131.55	9,800.75
	1634 Daily Ala Carte Sales	4,160.68	5,037.75
	1900 Other Revenue from Local Sources	0.00	669.97
	3220 State Food Services Match	680.08	712.89
	4550 Federal Child Nutrition	176,855.06	177,574.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		215,311.40	218,703.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	103,589.10	105,744.26
			3XX Purchased Professional and Technical Services	1,178.02	558.08
			4XX Purchased Property Services	0.00	666.25
			5XX Other Purchased Services	483.32	159.91
			6XX Supplies and Materials	103,984.29	104,027.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				209,234.73	211,155.56

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	14,673.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	218,703.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	211,155.56	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,221.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	55,442.82	47,739.41
	1190 Penalties and Interest on Taxes	230.49	118.70
	1510 Interest Earnings	77.81	21.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		55,751.12	47,879.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	50,500.00	59,967.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				50,500.00	59,967.70	

Schedule Of Changes Worksheet			Fund Code 13
Beginning Fund Balance			13,045.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			47,879.58 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			59,967.70 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			957.23 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	348.79	271.72
	2240 County Retirement Distribution	323,349.52	217,216.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		323,698.31	217,487.82

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	185,579.41	129,219.78	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	8,077.23	7,467.03	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	5,609.90	4,914.13	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	9,371.28	7,200.48	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	19,408.60	18,919.40	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	6,563.91	6,766.91	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	18,026.08	15,978.58	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	24,207.65	31,848.70	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	0.00	67.89	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,609.04	3,789.66	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	15,111.79	15,673.86	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				295,564.89	241,846.42	



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					142,783.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					217,487.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					241,846.42	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					118,425.30	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
115	Local	
	1920 Contributions/Donations from Private Sources	1,000.00
125	Medicaid	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	417,674.33
145	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,199.00
150	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	27,826.00
155	Title I - Schoolwide	
	4940 Schoolwide Program	240,808.00
175	Title IV, Part B, 21st Century	
	4340 Title IV, Part B, 21st Century Community Learning Centers	23,656.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		727,163.33

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
115	Local				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			1,313.29
		115 Subtotal			1,313.29
125	Medicaid				
	280 Special Education - Local and State				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services			417,471.64
		125 Subtotal			417,471.64
145	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		1XX Personal Services - Salaries			5,700.00
		2XX Personal Services - Employee Benefits			946.79
		3XX Purchased Professional and Technical Services			900.00
	221X Improvement of Instruction Services				
		3XX Purchased Professional and Technical Services			8,652.66
		145 Subtotal			16,199.45



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
150	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		181,545.77
			2XX Personal Services - Employee Benefits		29,289.75
			3XX Purchased Professional and Technical Services		6,064.64
			5XX Other Purchased Services		9,612.33
			6XX Supplies and Materials		3,461.95
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		7,688.25
			2XX Personal Services - Employee Benefits		1,275.96
			150 Subtotal		238,938.65
155	Title I - Schoolwide				
	494	Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		15,516.53
			2XX Personal Services - Employee Benefits		2,106.93
			3XX Purchased Professional and Technical Services		4,750.00
			5XX Other Purchased Services		2,463.82
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		2,562.75
			2XX Personal Services - Employee Benefits		425.67
			155 Subtotal		27,825.70
175	Title IV, Part B, 21st Century				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		6,000.00
			2XX Personal Services - Employee Benefits		996.60
			3XX Purchased Professional and Technical Services		6,511.00
			5XX Other Purchased Services		3,537.90
			6XX Supplies and Materials		3,594.79
			175 Subtotal		20,640.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					722,389.02



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					11,202.18 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					727,163.33 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					722,389.02 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					15,976.49 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
115 Local	1,000.00	1,313.29	-313.29
125 Medicaid	417,674.33	417,471.64	202.69
145 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	16,199.00	16,199.45	-0.45
150 Title I, Part A, Improving Basic Programs	27,826.00	238,938.65	-211,112.65
155 Title I - Schoolwide	240,808.00	27,825.70	212,982.30
175 Title IV, Part B, 21st Century	23,656.00	20,640.29	3,015.71
Total	727,163.33	722,389.02	4,774.31



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	4,670.72	11,911.50
	1190 Penalties and Interest on Taxes	46.51	16.05
	1510 Interest Earnings	37.06	49.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,754.29	11,977.13

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			6XX	Supplies and Materials	0.00	909.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	909.65	

Schedule Of Changes Worksheet			Fund Code 17
Beginning Fund Balance			15,764.72 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			11,977.13 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			909.65 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			26,832.20 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		11.55	5.97
	5300 Operating Transfers from Other Funds		0.00	18,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			11.55	18,005.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			1XX Personal Services - Salaries		0.00	4,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	4,000.00

Schedule Of Changes Worksheet						Fund Code 21	
Beginning Fund Balance						4,025.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						18,005.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,000.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						18,031.04	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	52,105.19	49,642.76
	1190 Penalties and Interest on Taxes	241.07	114.74
	1510 Interest Earnings	35.42	68.46
	3281 State Technology Aid	1,898.85	1,845.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		54,280.53	51,671.82

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			4XX Purchased Property Services	4,902.33	0.00
			6XX Supplies and Materials	5,084.50	31,407.09
	21XX Support Services - Students				
		1XX Personal Services - Salaries		28,020.53	0.00
	258X Admin. Tech. - Technology Coordinator				
		1XX Personal Services - Salaries		0.00	30,738.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				38,007.36	62,145.64

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	25,895.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	51,671.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	62,145.64	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,421.25	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	42,633.70	39,984.38
	1190 Penalties and Interest on Taxes	192.04	93.55
	1510 Interest Earnings	33.55	25.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		42,859.29	40,103.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			840	Principal On Debt	30,000.00	35,000.00
			850	Interest on Debt	8,575.00	7,450.00
			860	Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				38,925.00	42,800.00	

Schedule Of Changes Worksheet					Fund Code 50
Beginning Fund Balance					2,503.12 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					40,103.79 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					42,800.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					-193.09 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,280.75	1,241.94
	5300 Operating Transfers from Other Funds	140,000.00	127,537.00
	5700 Resources Transferred from Other School Districts or Cooperatives	63,000.00	107,847.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		204,280.75	236,625.94

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		0.00	71,823.49
	23XX Support Services - General Administration				
		6XX Supplies and Materials		0.00	6,804.00
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		3,616.00	6,257.00
		4XX Purchased Property Services		34,826.31	64,346.81
		6XX Supplies and Materials		6,868.20	18,665.62
		7XX Property and Equipment Acquisition		15,270.00	7,069.91
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		6XX Supplies and Materials		1,393.00	0.00
		7XX Property and Equipment Acquisition		5,232.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				67,205.51	174,966.83

Schedule Of Changes Worksheet					Fund Code 82
Beginning Fund Balance					623,302.29 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					236,625.94 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					174,966.83 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					684,961.40 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	26,013.78	19,398.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>26,013.78</u>	<u>19,398.36</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	20,730.32	20,024.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>20,730.32</u>	<u>20,024.72</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	41,560.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,398.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,024.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	40,933.83	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	71,911.01	91,190.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	18,139.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	1,020,370.50	936,995.10
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	335.79	62,327.91
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	36,128.73	36,797.05
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	16,105.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	41,882.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	41,882.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	13,960.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	60,310.65
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	216,239.29
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	135,578.54	59,967.70	0.00	0.00	0.00
280	1XXX	2XX	16,160.25	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	724.30	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,808.50	0.00	0.00	0.00	0.00
Totals			156,271.59	59,967.70	0.00	0.00	0.00

216,239.29

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	20,603.00	0.00	0.00	0.00	20,603.00
Land Improvements	121,045.58	0.00	0.00	0.00	121,045.58
Buildings	1,374,103.17	0.00	0.00	0.00	1,374,103.17
Machinery and Equipment	833,612.13	0.00	23,175.00	0.00	856,787.13
Totals at Historical Cost	2,349,363.88	0.00	23,175.00	0.00	2,372,538.88
Depreciation					
Improvement Accum	80,479.50	0.00	0.00	0.00	80,479.50
Building Accum	425,730.00	0.00	0.00	0.00	425,730.00
Machinery and Equipment Accum	618,903.25	0.00	0.00	0.00	618,903.25
Total Accumulated Depreciation	1,125,112.75	0.00	0.00	0.00	1,125,112.75
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,224,251.13	0.00	23,175.00	0.00	1,247,426.13

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	255,013.76	0.00	0.00	36,687.00	218,326.76	0.00	218,326.76
Total Governmental Activity							
Non-bond Long-Term Liabilities	255,013.76	0.00	0.00	36,687.00	218,326.76	0.00	218,326.76
Bond(s)							
02/07/2005	185,000.00	0.00	35,000.00	0.00	150,000.00	35,000.00	115,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	185,000.00	0.00	35,000.00	0.00	150,000.00	35,000.00	115,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	314,181.91	0.00	314,181.91
Net Pension - TRS	0.00	1,856,450.21	0.00	1,856,450.21